SEP 0 1 2004

Atty. Docket No.: RSCT.P002

PATENT

IN THE UNITED STATES PATENT OFFICE

| Application of: |) } Examiner: | Not Yet Assigned |
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| n A. Daniel et al. |) | 3739 |
| No.: 10/800,451 |) Alt Ollit. | 3139 |
| 15, 2004 |) | |
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| | Application of: n A. Daniel et al. No.: 10/800,451 h 15, 2004 MAL COAGULATION OF TISSUE NG TISSUE RESECTION |) Examiner: n A. Daniel et al.) Art Unit: No.: 10/800,451) h 15, 2004) MAL COAGULATION OF TISSUE) |

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Power of Attorney by Assignee and Certification Under 37 CFR §3.73(b)

Commissioner for Patents Alexandria, VA 22313-1450

Sir:

I, the undersigned, acting on behalf of the Assignee of the entire right, title and interest in the above-referenced patent applications, hereby revoke all prior powers of attorney for said applications and appoint the practitioners at Customer Number 30554, the Customer Number of Shemwell Gregory & Courtney LLP, as my/our attorney(s) or agent(s) to prosecute said applications, and to transact all business in the United States Patent and Trademark Office connected therewith. This appointment is to the exclusion of the inventor(s) and their attorney(s) and agent(s) in accordance with the provisions of 37 CFR 3.71.

Effective immediately, please direct all further communications in the above-identified patent application to the following address:

Shemwell Gregory & Courtney LLP 4880 Stevens Creek Blvd., Ste. 201 San Jose, CA 95129 Telephone: (408) 236-6646 Facsimile: (408) 236-6641

Customer No. 30554

In accordance with 37 CFR 3.73(b), I hereby certify that I am empowered to act on behalf of the Assignee. To the best of my knowledge and belief, title is in the Assignee, as evidenced by the duly executed assignment document filed for recordation with the United States Patent and Trademark Office on May 15, 2003.

I further declare that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Title 18, USC §1001 and that such willful false statements may jeopardize the validity of the this application or any patent resulting therefrom.

| ASSIGNEE: | Resect Medical, Inc. |
|-------------|---|
| Signature: | |
| Typed Name: | Steven A. Daniel |
| Title: | President & CEO |
| Date: | 8/21/04 |
| Address: | 40874 Calido Place Fremont, California 94539 |